

IMMEDIATE RELEASE

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OF THE COURT, BUT IS SOLELY FOR
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In July 2000, the Tax Commission staff issued a notice of valuation for Union Pacific's operating property located in Shoshone County. On July 28, 2000, the Shoshone County Assessor objected to the assessment of Union Pacific's property on the

basis it was undervalued. On August 25, 2000, the trial court sitting as the State Board of Equalization denied the assessors objection. That decision was not appealed.

In November 2000, the assessor unilaterally changed the classification of some of Union Pacific's operating property to non-operating and again assessed the property. The changed property was thus double taxed – once by the Tax Commission as operating property and again by the assessor as non-operating property.

The Idaho Supreme Court found the Tax Commission and not the Shoshone County Assessor has the ultimate authority to classify Union Pacific's property as operating or non-operating. The assessor could have filed a Writ of Review with the Idaho Supreme Court to review that decision, but did not. Rather than use court proceedings, the Shoshone County Assessor illegally reclassified the property and taxed it again.

Because of the unilateral reclassification and unconstitutional double taxation, the Idaho Supreme Court awarded attorney fees against Shoshone County pursuant to I.C. § 12-117.